

国际注册内部审计师(CIA)考试试题举例 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/86/2021_2022__E5_9B_BD_E9_99_85_E6_B3_A8_E5_c53_86881.htm 第一科（2）内部审计

过程的96年的试题举例：Auditors have been advised to look at “red flags” to determine whether management is involved in a fraud. Which of the following does not represent a difficulty in using the “red flags” as fraud indicators？
A) Many common red flags are associated with situations where no fraud exists.
B) Some red flags are difficult to quantify or evaluate
C) Red flag information is not gathered as a normal part of an audit engagement
D) The red flags literature is not well enough established to have a positive impact on auditing
正确答案：D

第2科内部审计技术的96年的试题举例：Which one of the following is not an important consideration in determining the appropriate sample size？（审计抽样样本的大小）
A) Whether the sample is designed to estimate a mean or proportion
B) The amount of variability in population under study
C) The sensitivity of decision using this sample to errors of estimation
D) the cost per sample observation
正确答案：A

第三科（3）管理控制和信息技术96年的试题举例：An advantage of object-oriented approaches in software design is that they promote：
A) Well-documented programs
B) Simple control paths
C) clear decision logic
D) Resuable code
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